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FEB 15 2005

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11/22/2004

DILLON & YUDELL LLP
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AUSTIN, TX 78759

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(Depositor's name)

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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/755,687	01/05/2001	Alain Benayoun	FR919990107US1	4006

TITLE OF INVENTION: METHOD AND SYSTEM FOR DYNAMICALLY INVERTING AN ASYMMETRIC DIGITAL SUBSCRIBER LINE (ADSL) SYSTEM

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1370	\$300	\$1670	02/22/2005

EXAMINER	ART UNIT	CLASS-SUBCLASS
PATHAK, SUDHANSU C	2634	375-222000

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
 "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list

(1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
(2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

1 Daniel E. McConnell
2 John R. Pivnichny
3 Dillon & Yudell LLP

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

International Business
Machines Corporation

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

01 FC:1501 1400.00 DA
Armonk, New York 02 FC:1504 300.00 DA
03 FC:8001 3.00 DA

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are enclosed:

Issue Fee
 Publication Fee (No small entity discount permitted)
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A check in the amount of the fee(s) is enclosed.
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 The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Deposit Account Number 09-0457 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27. b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

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Authorized Signature

Typed or printed name Andrew J. Dillon

Date Dec. 6, 2004

Registration No. 29,634

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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